

LIBRARY BOARD
Regular Meeting
Monday, June 23, 2025 – 4:30 P.M.
BOARD ROOM & VIA ZOOM
AGENDA

Meetings may be viewed on the Board's Youtube channel
<https://www.youtube.com/@SSMPLLibraryBoard/streams>



1. Call to Order
 - 1.1 Excused Absence
 - 1.2 Land Recognition – P. Bruni
2. Declaration of Conflict of Interest
3. Approval of Agenda
4. Delegations – NONE
5. Chair's Report (verbal)
6. 2024 Audited Statements
7. Resolved that the members of the Sault Ste. Marie Public Library Board move into Closed Session pursuant to the Public Libraries Act, Section 16.4 Closed Meetings, as the subject matter being considered is: Personal matters about an identifiable individual, and The security of the property of the board; Further be it resolved that should the said Closed Session be adjourned, the Board may reconvene in Closed Session to continue to discuss the same matter without the need for further authorizing resolution. Be it further resolved that the following individuals be permitted to attend: M. MacDonald, R. Verdone
8. Report of the Closed Session
9. Consent Agenda*
 - 9.1 Approval of the Minutes
 - 9.1.1 May 26, 2025 Regular Board Meeting Minutes
 - 9.2 Correspondence
 - 9.2.1 In-coming: NONE
 - 9.2.2 Out-going: NONE
 - 9.3 Financials
 - 9.3.1 June Finance Committee Report - NONE
 - 9.3.2 ~~May Monthly Expenditure Report~~
 - 9.3.3 ~~Financial Reports Ending May 2025~~
 - 9.3.4 Friends Report – April 2025
 - 9.3.5 ~~Draft 2026 Operations Budget~~
 - 9.4 Policy Committee
 - 9.4.1 April Policy Committee Report - NONE
 - 9.4.2 Revised Policies
 - 6.4.2.1 NONE
 - 9.4.3 Policies to be Rescinded
 - 7.4.3.1 NONE

9.5 Summary of Motions

- 10. Items Removed from Consent
 - 10.1 May Monthly Expenditure Report
 - 10.2 Financial Reports Ending May 2025
 - 10.3 Draft 2026 Operations Budget
- 11. Business Arising from the Minutes
 - 11.1 ILS Switch
- 12. Information Items
 - 12.1 Summer Reading Clubs
 - 12.2 Capital Projects
- 13. Board Development
 - 13.1 NONE
- 14. New Policies
 - 14.1 NONE
- 15. Strategic Plan Update
- 16. New Business
 - 16.1
- 17. Board meetings
 - 17.1 Special Budget Meeting **TBD**
 - 17.2 September 29, 2025
- 18. Adjournment

***All matters listed under “Consent Agenda” are considered to be routine and will be enacted by one motion. Should a Board member wish an alternative action from the proposed recommendation, they may request that the matter(s) be moved to item #7.**

Financial Statements of

**SAULT STE. MARIE
PUBLIC LIBRARY BOARD**

And Independent Auditor's Report thereon

Year ended December 31, 2024

DRAFT

INDEPENDENT AUDITOR'S REPORT

To the Directors of Sault Ste. Marie Public Library Board

Opinion

We have audited the financial statements of Sault Ste. Marie Public Library Board (the "Board"), which comprise:

- the statement of financial position as at December 31, 2024
- the statement of operations and accumulated surplus for the year then ended
- the statement of changes in net financial liabilities for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Board as at December 31, 2024 and its results of operations, its changes in net financial liabilities and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "***Auditor's Responsibilities for the Audit of the Financial Statements***" section of our auditor's report.

We are independent of the Board in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Board's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Board or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Board's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Board's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Board to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Chartered Professional Accountants, Licensed Public Accountants

Sault Ste. Marie, Canada

June 23, 2025

SAULT STE. MARIE PUBLIC LIBRARY BOARD

Statement of Financial Position

December 31, 2024, with comparative information for 2023

	2024	2023
Financial assets		
Cash	\$ 1,355,561	\$ 1,272,092
Accounts receivable	43,722	30,775
	<u>1,399,283</u>	<u>1,302,867</u>
Financial liabilities		
Accounts payable and accrued liabilities	296,056	390,195
Deferred revenue (note 4)	148,604	139,115
Employee future benefits (note 3)	649,415	703,225
Capital lease obligation (note 6)	2,174,348	2,302,680
	<u>3,268,423</u>	<u>3,535,215</u>
Net financial liabilities	(1,869,140)	(2,232,348)
Non-financial assets		
Tangible capital assets (note 5)	3,575,483	3,721,044
Prepaid expenses	84,869	68,780
	<u>3,660,352</u>	<u>3,789,824</u>
Accumulated surplus (note 7)	\$ 1,791,212	\$ 1,557,476

The accompanying notes are an integral part of this financial statement.

On behalf of the Board:

Director

Director

SAULT STE. MARIE PUBLIC LIBRARY BOARD

Statement of Operations and Accumulated Surplus

Year ended December 31, 2024, with comparative information for 2023

	2024 Budget (note 8)	2024 Actual	2023 Actual
Revenues:			
Grants - Municipal	\$ 3,186,803	\$ 3,186,803	\$ 3,003,089
- Provincial	381,734	380,207	368,069
- Federal	30,729	18,334	-
User charges	37,660	26,078	20,462
Community and regional contract receipts	21,687	21,688	21,687
Donations	38,467	36,568	21,333
Other	63,300	157,287	133,537
Total revenues	3,760,380	3,826,965	3,568,177
Expenses:			
Salaries, wages and benefits	2,799,892	2,624,567	2,489,461
Amortization of tangible capital assets	331,619	331,619	379,957
Utilities	102,000	92,285	91,107
Software support	88,178	91,786	41,080
Interest on capital leases	88,987	88,987	93,890
Repairs and maintenance	74,000	62,649	52,902
Cleaning	59,320	53,407	46,383
Library supplies and postage	34,600	38,352	29,701
Security	42,716	36,789	4,871
Insurance	30,000	27,112	23,085
Miscellaneous	10,103	27,037	7,891
Telephone and telecommunications	28,700	26,191	26,603
Travel and Training	19,350	19,889	16,877
Professional fees	29,130	17,885	18,050
Membership fees and public relations	16,290	16,625	11,076
Periodicals and electronic resources	29,852	13,905	24,361
Bookkeeping	13,480	13,480	13,088
Equipment rental	6,300	7,546	8,240
Freight	6,000	3,118	4,812
Total expenses	3,810,517	3,593,229	3,383,435
Annual surplus (deficit)	(50,137)	233,736	184,742
Accumulated surplus, beginning of year	1,557,476	1,557,476	1,372,734
Accumulated surplus, end of year	\$ 1,507,339	\$ 1,791,212	\$ 1,557,476

The accompanying notes are an integral part of this financial statement.

SAULT STE. MARIE PUBLIC LIBRARY BOARD

Statement of Change in Net Financial Liabilities

Year ended December 31, 2024, with comparative information for 2023

	2024 Budget (note 8)	2024 Actual	2023 Actual
Annual surplus (deficit)	\$ (50,137)	\$ 233,736	\$ 184,742
Acquisition of tangible capital assets	(200,115)	(192,822)	(808,061)
Amortization of tangible capital assets	331,619	331,619	379,957
Revaluation of capital lease obligation	-	6,764	
	81,367	379,297	(243,362)
Addition of prepaid expenses	-	(16,089)	(26,606)
Change in net financial liabilities	81,367	363,208	(269,968)
Net financial liabilities, beginning of year	(2,232,348)	(2,232,348)	(1,962,380)
Net financial liabilities, end of year	\$ (2,150,981)	\$ (1,869,140)	\$ (2,232,348)

The accompanying notes are an integral part of this financial statement.

SAULT STE. MARIE PUBLIC LIBRARY BOARD

Statement of Cash Flows

Year ended December 31, 2024, with comparative information for 2023

	2024	2023
Cash provided by (used in):		
Operating activities:		
Annual surplus	\$ 233,736	\$ 184,742
Items not involving cash:		
Amortization of tangible capital assets	331,619	379,957
Revaluation of capital lease obligation	6,764	-
Increase in employee future benefits	(53,810)	(31,213)
	518,309	533,486
Change in non-cash assets and liabilities:		
Increase in accounts receivable	(12,947)	(2,334)
Increase in prepaid expenses	(16,089)	(26,606)
(Decrease) increase in accounts payable and accrued liabilities	(94,139)	103,601
Increase (decrease) in deferred revenue	9,489	(727)
Net change in cash from operating activities	404,623	607,420
Financing activity:		
Repayment of capital lease obligation	(128,332)	(117,596)
Capital activity:		
Purchase of tangible capital assets	(192,822)	(302,811)
Net change in cash	83,469	187,013
Cash, beginning of year	1,272,092	1,085,079
Cash, end of year	\$ 1,355,561	\$ 1,272,092

The accompanying notes are an integral part of this financial statement.

SAULT STE. MARIE PUBLIC LIBRARY BOARD

Notes to Financial Statements

Year ended December 31, 2024

The Sault Ste. Marie Public Library Board (the "Board") is a Board of the Corporation of the City of Sault Ste. Marie (the "City") to provide library services to the ratepayers of the area. The Board is incorporated under the Ontario Library Act.

1. Significant accounting policies:

The financial statements of the Board are provided by management in accordance with Canadian public sector accounting standards. Significant aspects of the accounting policies adopted by the Board are as follows:

(a) Basis of accounting:

The Board follows the accrual basis of accounting.

The accrual basis of accounting recognizes revenue as it is earned and measurable. Expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

(b) Revenue recognition:

Government grants are recognized in the period in which the events giving rise to the transfer occurred, provided that the transfer is authorized and the amount can be reasonably estimated. Government grants are recognized when approved to the extent the related expenditures have been incurred and collection can be reasonably assured.

User fees and other revenues are recognized when the services are performed or goods are delivered, collection of the relevant receivable is probable, persuasive evidence of an arrangement exists and fees are fixed or determinable. Amounts received for future services are deferred until the service is provided.

(c) Deferred revenue:

Deferred revenue represents funds which have been received but for which the related services have yet to be performed. These amounts will be recognized as revenue in the year the appropriate expenses are incurred.

(d) Non-financial assets:

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

SAULT STE. MARIE PUBLIC LIBRARY BOARD

Notes to Financial Statements (continued)

Year ended December 31, 2024

1. Significant accounting policies (continued):

(d) Non-financial assets (continued):

(i) Tangible capital assets

Tangible capital assets are recorded at cost which includes amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets, excluding land, are amortized on a straight-line basis over their estimated useful lives as follows:

Asset	Rate
Buildings	40 years
Furniture, fixtures and equipment	10 - 30 years
Books and audio-visual resources	2 - 10 years
Computer hardware and software	3 - 10 years

Amortization is charged in the year of acquisition and in the year of disposal at half the annual rate. Assets under construction are not amortized until the asset is available for use.

(e) Government transfers:

Government grants are recognized in the financial statements as revenues in the period in which events giving rise to the grant occur, providing the grants are authorized, any eligibility criteria have been met and reasonable estimates of the amounts can be made.

User fees are recognized in the financial statements as the charge occurs. Other revenue is recorded when the revenue is earned.

(f) Amounts to be recovered:

Amounts to be recovered are reported in accumulated surplus on the statement of financial position. The balance represents the amounts to be recovered from future operations to fund liability for employee future benefits.

(g) Employee future benefits:

The Board sponsors a defined benefit supplementary health plan for certain employees and retirees funded on a pay-as-you-go basis and a defined benefit pension plan. The Board has adopted the following policies:

- (i) The cost of the accrued benefit obligation for the post-employment supplementary health plan is actuarially determined using the projected benefit method pro-rated on service and management's estimate of retirement age and health costs.

SAULT STE. MARIE PUBLIC LIBRARY BOARD

Notes to Financial Statements (continued)

Year ended December 31, 2024

1. Significant accounting policies (continued):

(g) Employee future benefits (continued):

- (ii) Actuarial gains (losses) on the accrued benefit obligation arise from the difference between actual and expected experience and from changes in the actuarial assumptions used to determine the accrued benefit obligation. Actuarial gains (losses) are amortized over the average remaining service period of active employees. The average remaining service period of active employees is 10 years.
- (iii) The Board is an employer member of the Ontario Municipal Employees Retirement Fund ("the Plan") which is a multi-employer, defined benefit pension plan. The Board has adopted defined contribution plan accounting principles for this Plan because insufficient information is available to apply defined benefit plan accounting principles.

(h) Use of estimates:

The preparation of the financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the dates of the financial statements and the reported amounts of revenues and expenses during the reporting period. Significant items subject to such estimates and assumptions include employee future benefits and the carrying value of tangible capital assets. Actual results could differ from those estimates. These estimates are reviewed periodically, and, as adjustments become necessary, they are reported in the statement of operations in the year in which they become known.

(i) Asset retirement obligations:

The Board recognizes the fair value of an Asset Retirement Obligation ("ARO") when all of the following criteria have been met:

- There is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- The past transaction or event giving rise to the liability has occurred;
- It is expected that future economic benefits will be given up; and
- A reasonable estimate of the amount can be made.

A liability for asset retirement obligations has not been recorded in these financial statements. Given the nature of the assets owned by the Board, the age of the facilities and the remediation work completed to date it was determined there is no further legal obligation on the part of the Board to complete remediation efforts.

(j) Change in accounting policy - adoption of new accounting standards:

The Board adopted the following standards concurrently beginning January 1, 2024 retroactively with restatement: *PS 3400 Revenue*.

SAULT STE. MARIE PUBLIC LIBRARY BOARD

Notes to Financial Statements (continued)

Year ended December 31, 2024

1. Significant accounting policies (continued):

(j) Change in accounting policy - adoption of new accounting standards (continued):

PS 3400 Revenue establishes standards on how to account for and report on revenue, specifically differentiating between transactions that include performance obligations (i.e. the payor expects a good or service from the public sector entity), referred to as exchange transactions, and transactions that do not have performance obligations, referred to as non-exchange transactions. For exchange transactions, revenue is recognized when a performance obligation is satisfied. For non-exchange transactions, revenue is recognized when there is authority to retain an inflow of economic resources and a past event that gave rise to an asset has occurred.

2. Pension agreement:

The Board makes contributions to the Ontario Municipal Employees Retirement Fund (OMERS), which is a multi-employer plan, on behalf of 45 (2023 - 39) members of its staff. The plan is a defined benefit plan which specified the amount of the retirement benefit to be received by employees based on length of service and rates of pay.

The amount contributed to OMERS for 2024 was \$171,443 (2023 - \$147,747) for current service and is included as an expense on the statement of operations.

3. Employee future benefits:

Employee future benefits are liabilities of the Board to its employees and early retirees for the following benefits earned but not taken as at December 31, 2024:

	2024	2023
Post-employment and post-retirement benefits	\$ 306,073	\$ 353,273
Accrued vacation pay	150,452	171,062
Prepaid sick leave benefits	192,890	178,890
	<u>\$ 649,415</u>	<u>\$ 703,225</u>

Post employment and post retirement benefits

The Board provides non-pension benefits to employees and retirees until they reach 65 years of age. The values that follow have been estimated based upon employee data available during the actuarial review which was completed as at December 31, 2024.

SAULT STE. MARIE PUBLIC LIBRARY BOARD

Notes to Financial Statements (continued)

Year ended December 31, 2024

3. Employee future benefits (continued):

The benefit obligation continuity is as follows:

	2024	2023
Accrued benefit obligation, January 1	\$ 353,273	\$ 390,120
Pension related (income) expense	(25,100)	(22,410)
Premiums paid	(22,100)	(14,437)
Accrued benefit obligation, December 31	\$ 306,073	\$ 353,273

Significant assumptions are as follows:

Discount rate	4.5%
Health cost increases	4.00 – 5.50%

Accrued vacation

Accrued vacation pay represents the liability for vacation entitlements earned by employees but not taken as at December 31, 2024.

Accrued sick leave

Sick leave benefits accrue to employees at a rate of one and a half days per month. Unused sick days are banked and may be used in the future if sick leave is beyond yearly allocation. No cash payments are made for unused sick time upon termination or retirement.

SAULT STE. MARIE PUBLIC LIBRARY BOARD

Notes to Financial Statements (continued)

Year ended December 31, 2024

4. Deferred revenue:

The balances in the deferred revenue of the Board consist of:

	2024	2023
Ministry of Tourism and Culture – Operating Grant	\$ 51,868	\$ 51,868
Ministry of Tourism and Culture – Pay equity	40,149	40,149
Other	56,587	47,098
	<u>\$ 148,604</u>	<u>\$ 139,115</u>

Continuity of deferred revenue is as follows:

	2024	2023
Balance, beginning of year:		
Ministry of Tourism and Culture – Operating Grant	\$ 51,868	\$ 51,868
Ministry of Tourism and Culture – Pay equity	40,149	40,149
Other	47,098	47,825
	<u>139,115</u>	<u>139,842</u>
Add: contributions received:		
Ministry of Tourism and Culture – Operating Grant	160,595	160,595
Ministry of Tourism and Culture – Pay equity	207,474	207,474
Other	38,765	10,048
Less: amounts recognized to revenue:		
Ministry of Tourism and Culture – Operating Grant	(160,595)	(160,595)
Ministry of Tourism and Culture – Pay equity	(207,474)	(207,474)
Other	(29,276)	(10,775)
Balance, end of year	<u>\$ 148,604</u>	<u>\$ 139,115</u>

SAULT STE. MARIE PUBLIC LIBRARY BOARD

Notes to Financial Statements (continued)

Year ended December 31, 2024

5. Tangible capital assets:

Cost	Balance at December 31, 2023	Additions	Disposals	Balance at December 31, 2024
Books	\$ 1,669,898	\$ 126,820	\$ (242,843)	\$ 1,553,875
Furniture and fixtures	567,182	28,867	-	596,049
Equipment	488,433	6,274	-	494,707
Computer hardware	187,139	30,861	(7,933)	210,067
Computer software	160,090	-	-	160,090
Assets under capital lease	2,939,891	-	(6,764)	2,933,127
Total	\$ 6,012,633	\$ 192,822	\$ (257,540)	\$ 5,947,915

Accumulated Amortization	Balance at December 31, 2023	Disposals	Amortization Expense	Balance at December 31, 2024
Books	\$ 930,106	\$ (242,843)	\$ 146,264	\$ 833,527
Furniture and fixtures	310,149	-	40,937	351,086
Equipment	146,267	-	16,638	162,905
Computer hardware	186,399	(7,933)	10,465	188,931
Computer software	160,090	-	-	160,090
Assets under capital lease	558,578	-	117,315	675,893
Total	\$ 2,291,589	\$ (250,776)	\$ 331,619	\$ 2,372,432

	Net book value, December 31, 2023	Net book value, December 31, 2024
Books	\$ 739,792	\$ 720,348
Furniture and fixtures	257,033	244,963
Equipment	342,166	331,802
Computer hardware	740	21,136
Assets under capital lease	2,381,313	2,257,234
Total	\$ 3,721,044	\$ 3,575,483

SAULT STE. MARIE PUBLIC LIBRARY BOARD

Notes to Financial Statements (continued)

Year ended December 31, 2024

5. Tangible capital assets:

Cost	Balance at December 31, 2022	Additions	Disposals	Balance at December 31, 2023
Books	\$ 1,688,445	\$ 168,816	\$ (187,363)	\$ 1,669,898
Furniture and fixtures	509,307	57,875	-	567,182
Equipment	410,004	80,796	(2,367)	488,433
Computer hardware	187,139	-	-	187,139
Computer software	160,090	-	-	160,090
Assets under capital lease	2,507,319	432,572	-	2,939,891
Total	\$ 5,462,304	\$ 740,059	\$ (189,730)	\$ 6,012,633

Accumulated Amortization	Balance at December 31, 2022	Disposals	Amortization Expense	Balance at December 31, 2023
Books	\$ 967,770	\$ (187,363)	\$ 149,699	\$ 930,106
Furniture and fixtures	276,283	-	33,866	310,149
Equipment	131,902	(2,367)	16,732	146,267
Computer hardware	172,000	-	14,399	186,399
Computer software	153,134	-	6,956	160,090
Assets under capital lease	468,275	(68,002)	158,305	558,578
Total	\$ 2,169,364	\$ (257,732)	\$ 379,957	\$ 2,291,589

	Net book value, December 31, 2022	Net book value, December 31, 2023
Books	\$ 720,675	\$ 739,792
Furniture and fixtures	233,024	257,033
Equipment	278,102	342,166
Computer hardware	15,139	740
Computer software	6,956	-
Assets under capital lease	2,039,044	2,381,313
Total	\$ 3,292,940	\$ 3,721,044

SAULT STE. MARIE PUBLIC LIBRARY BOARD

Notes to Financial Statements (continued)

Year ended December 31, 2024

5. Tangible capital assets (continued):

During the year, assets under capital lease were adjusted for a change in the estimated lease obligation. The impact has been recorded as a prospective change in estimate resulting in a decrease in the cost of assets under capital lease of \$6,764, a decrease in lease obligations of \$6,989 and a reduction of amortization expense during the year of \$225.

Contributed capital assets have been recognized at fair market value at the date of contribution.

The Board manages and controls various works of art and non-operational historical cultural assets including buildings, artifacts, paintings and sculptures located at City sites and public display areas. These assets are not recorded as tangible capital assets and are not amortized.

6. Capital lease obligation:

The Board entered into a 20-year lease for a branch location beginning in 2019. Capital lease repayments are due as follows:

2025	\$	214,767
2026		219,062
2027		223,443
2028		227,912
2029		148,159
2030 - 2044		2,005,062
Total minimum lease payments		3,038,405
Less amount representing interest at 4%		(864,057)
Present value of net minimum capital lease payments	\$	2,174,348

The current minimum monthly lease payments are \$17,633 plus harmonized sales tax for the first 10 years, increasing up to 2% per year thereafter, and \$10,100 plus harmonized sales tax for the final 10 years increasing up to 2% per year thereafter, expiring in March 2044 after one 5-year renewal period and options for two additional 5-year extensions.

SAULT STE. MARIE PUBLIC LIBRARY BOARD

Notes to Financial Statements (continued)

Year ended December 31, 2024

7. Accumulated surplus:

Accumulated surplus is comprised of:

	2024	2023
Invested in tangible capital assets	\$ 3,575,483	\$ 3,721,044
Operating fund	1,039,492	842,337
Amount to be recovered in future years	(2,823,763)	(3,005,905)
	<u>\$ 1,791,212</u>	<u>\$ 1,557,476</u>

8. Budget information:

The operating budget approved by the Board for 2024 was prepared for the purpose of establishing the estimated revenue and expenses for fiscal 2024. The budget established does not include a budget for the amortization of tangible capital assets. The Board also does not budget activity within reserves.

The budget figures presented in the statement of operations and accumulated surplus and the statement of change in net financial liabilities have been restated to be comparable with the Public Sector Accounting Standards. A reconciliation of the Board approved budget and the budget presented in these financial statements is presented below:

Adopted budget for the year	\$ 1,279
Adjustments to adopted budget:	
Amortization of tangible capital assets	(331,619)
Acquisition of tangible capital assets	200,115
Payments budgeted for capital lease, net of interest portion	120,409
Transfers from prior year surpluses	(40,321)
Restated budgeted annual deficit	<u>\$ (50,137)</u>

9. Segmented reporting:

The Chartered Professional Accountants of Canada - Public Sector Accounting Handbook Section PS2700 – *Segmented Disclosures* establishes standards on defining and disclosing segments in a government's financial statements. Government organizations that apply these standards are encouraged to provide the disclosures established by this section when their operations are diverse enough to warrant such disclosures. The Board has only one identifiable segment, considered to be public access to information and related services as presented in these financial statements.

SAULT STE. MARIE PUBLIC LIBRARY BOARD

Notes to Financial Statements (continued)

Year ended December 31, 2024

10. Financial risks and concentration of credit risk:

(a) Liquidity risk:

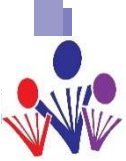
Liquidity risk is the risk that the Board will be unable to fulfill its obligations on a timely basis or at a reasonable cost. The Board manages its liquidity risk by monitoring its operating requirements. The Board prepares budget and cash forecasts to ensure it has sufficient funds to fulfill its obligations. There has been no change to the risk exposures from 2023.

(b) Credit risk:

Credit risk refers to the risk that a counterparty may default on its contractual obligations resulting in a financial loss. The Board is exposed to credit risk with respect to the accounts receivable. The Board assesses, on a continuous basis, accounts receivable and provides for any amounts that are collectible in the allowance for doubtful accounts.

DRAFT

**Sault Ste. Marie Public Library
Library Board
REGULAR MEETING
Monday, May 26, 2025 – 4:30 P.M.
BOARD ROOM & VIA ZOOM**



Board Members Present:

Jami van Haaften	Steve Murray	Paolo Bruni
Wayne Greco	Erin Ferlaino	
Lisa Dobrovnik	Mike Olejnik	

Absent: Hannah Caicco and Kevin Harrison

Library: Matthew MacDonald, Rebekah Verdone

Media: David Helwig

1. Call to Order

W. Greco called the meeting to order at 4:31 p.m.

1.1 Excused Absence

MOTION:

The following Board Member(s) be excused from May 26, 2025, regular meeting

Hannah Caicco

Moved: E. Ferlaino

Seconded: S. Murray

CARRIED

1.2 Land Recognition

Read by Erin Ferlaino

2. Declaration of Conflict of Interest

No conflicts declared.

3. Approval of Agenda

MOTION:

The Sault Ste. Marie Public Library Board approves the agenda of the May 26, 2025, meeting as presented.

Moved: E. Ferlaino

Seconded: J. Van Haaften

CARRIED

4. Delegations

4.1 NONE

5. Chair's Report

The Board Chair did a verbal report on his activities of the last month.

6. Consent Agenda

6.1 Approval of the Minutes

6.1.1 March 31, 2025 Regular Board Meeting Minutes

6.2 Correspondence

6.2.1 In-coming: CAEF Letter to SSM Library

6.2.2 Out-going: Congratulatory Letter to Terry Sheehan, MP

6.3 Financials

6.3.1 April Finance Committee Report

- 6.3.2 May Finance Committee Report
- 6.3.3 March Monthly Expenditure Report
- 6.3.4 April Monthly Expenditure Report
- 6.3.5 Financial Reports Ending April 2025
- 6.3.6 Friends Report – April 2025
- 6.4 Policy Committee
 - 6.4.1 April Policy Committee Report
 - 6.4.2 May Policy Committee Report
 - 6.4.3 Revised Policies
 - 6.4.3.1 200-04 Strategic Alliances Policy
 - 6.4.3.2 300-12 Emergency Closing Policy
 - 6.4.3.3 300-15 Meeting Room Policy
 - 6.4.3.4 300-18 Friends of the Sault Ste. Marie Public Library Policy
 - 6.4.3.5 400-11 Retirement Gratuity Policy
 - 6.4.3.6 400-13 Expression of Sympathy Policy
 - 6.4.4 Policies to be Rescinded
 - 6.4.4.1 NONE
- 6.5 Summary of Motions

MOTION

The Sault Ste. Marie Public Library Board approves the **consent agenda** of the May 26, 2025, meeting as presented.

Moved: S. Murray

Seconded: M. Olejnik

CARRIED

7. Items Removed from Consent

7.1 NONE

8. Business Arising from the Minutes

8.1 NONE

9. Information Items

9.1 NONE

10. Board Development

10.1 “Understanding Intellectual Freedom and Censorship” Training - discussion

The Board members participated in a Niche Academy training session for Board Development in April. M. MacDonald will send out reminder for those who did not finish the course.

11. New Policies

11.1 Teen/YA Services Policy

11.2 Commitment Statement: Intellectual Freedom

MOTION

The Sault Ste. Marie Public Library approves the Commitment Statement on Intellectual Freedom.

Moved: S. Murray

Seconded: J. Van Haaften

CARRIED

12. Strategic Plan Update

The tracker can be accessed on the google drive. Staff are continuing to work on the items and updating the tracker as necessary.

13. Integrated Library System Switch

MOTION

Be it Resolved that the Sault Ste. Marie Public Library Board gives its approval for the Sault Ste. Marie Public Library to join the Ontario Library Consortium (OLC);

Further, that the Sault Ste. Marie Public Library switches its ILS from TLC to the consortium system SirsiDynix and migrates all its data to the new system.

Further, the Sault Ste. Marie Public Library may end its services with TLC once migration of the Library's data is complete.

Moved: S. Murray

Seconded: J. Van Haaften

CARRIED

14. Closed

MOTION

Be it Resolved that the members of the Sault Ste. Marie Public Library Board move into Closed Session pursuant to the Public Libraries Act, Section 16.4 Closed Meetings, as the subject matter being considered is: Personal matters about an identifiable individual; and Litigation or potential litigation, including matters before administrative tribunals, affecting the Board. Further be it resolved that should the said Closed Session be adjourned; the Board may reconvene in Closed Session to discuss the same matter without the need for further authorizing resolution.

Moved: S. Murray

Seconded: E. Ferlaino

CARRIED

15. Report of the Closed Session

MOTION

The Sault Ste. Marie Public Library Board received the report of the Closed Session of the May 26, 2025, meeting as presented.

Moved: J. Van Haaften

Seconded: L. Dobrovnik

CARRIED

16. New Business

16.1 NONE

17. Board Meetings

17.1 June 30, 2025

MOTION

The Sault Ste. Marie Public Library Board agrees to amend the Board Calendar for 2025 and move the June Finance Committee meeting to June 17, 2025, and the Regular Board meeting to June 23, 2025.

Moved: M. Olejnik

Seconded: S. Murray

CARRIED

18. Adjournment

Meeting declared closed at 6:29 p.m.

Chairperson, Library Board

2025 FRIENDS INCOME

MONTH	BOOKSALE TABLE	FRIENDS BOOKSTORE	ON-LINE SALES	NORTH BRANCH SALES	MONTHLY TOTALS
JANUARY	\$ 127.00	\$ 2,902.95	-	\$ 67.00	\$ 3,096.95
FEBRUARY	\$ 75.00	\$ 2,118.90	-	\$ 40.00	\$ 2,233.90
MARCH	\$ 112.00	\$ 2,659.95	-	\$ 91.00	\$ 2,862.95
1st Quarter Totals	\$ 314.00	\$ 7,681.80	-	\$ 198.00	\$ 8,193.80
APRIL	\$ 217.00	\$ 2,768.25	-	\$ 60.00	\$ 3,045.25
MAY	\$ 191.00	\$ 2,897.05	-	\$ 85.00	\$ 3,173.05
JUNE	\$ 3.00	\$ 164.50	-	\$ -	\$ 167.50
2nd Quarter Totals	\$ 411.00	\$ 5,829.80	-	\$ 145.00	\$ 6,385.80
JULY	\$ -	\$ -	-	\$ -	\$ -
AUGUST	\$ -	\$ -	-	\$ -	\$ -
SEPTEMBER	\$ -	\$ -	-	\$ -	\$ -
3rd Quarter Totals	\$ -	\$ -	-	\$ -	\$ -
OCTOBER	\$ -	\$ -	-	\$ -	\$ -
NOVEMBER	\$ -	\$ -	-	\$ -	\$ -
DECEMBER	\$ -	\$ -	-	\$ -	\$ -
4th Quarter Totals	\$ -	\$ -	-	\$ -	\$ -
TOTALS Year To Date	\$ 725.00	\$ 13,511.60	\$ -	\$ 343.00	\$ 14,579.60
	DATE	LIBRARY	FRIENDS		TOTAL
1st Quarter Totals	JAN-MAR	\$ 314.00	\$ 7,681.80	\$ 198.00	\$ 8,193.80
2nd Quarter Totals	APR-JUN	\$ 411.00	\$ 5,829.80	\$ 145.00	\$ 6,385.80
3rd Quarter Totals	JUL-SEP	\$ -	\$ -	\$ -	\$ -
4th Quarter Totals	OCT-DEC	\$ -	\$ -	\$ -	\$ -
Annual Total	JAN-DEC	\$ 725.00	\$ 13,511.60	\$ 343.00	\$ 14,579.60
Grand Total		\$ 14,579.60	\$ -	\$ -	\$ 14,579.60



Sault Ste. Marie Public Library

"One stop....endless possibilities"

AGENDA ITEM: 9.5

TO: LIBRARY BOARD
FROM: MATTHEW MACDONALD, CEO
SUBJECT: SUMMARY OF MOTIONS
DATE: JUNE 23, 2025

The following is a summary of motions found in the consent agenda.

RESOLVED THAT

1. The Sault Ste. Marie Public Library Board approves the minutes of the May 26, 2025, meeting as presented.

RESOLVED THAT:

The Sault Ste. Marie Public Library Board approves the consent agenda of the June 23, 2025, meeting as presented/amended:

Moved: _____

Seconded: _____

Chair of the SSM PL Board

Date

CEO

Date



Monthly Expenditure Report for May 2025

Cheque Register

May 1, 2025	19,807.15
May 8, 2025	3,531.95
May 15, 2025	34,476.77
May 26, 2025	101,417.67
May 29, 2025	111,230.28
Subtotal	<u>\$270,463.82</u>

EFT from Bank Statements

Wages	117,715.98
RBC Visa 22 May	4,279.25
Service Fees	49.04
Subtotal	<u>\$122,044.27</u>
Total	<u>\$392,508.09</u>

Recommendation:

The expenditures for the month of May 2025, which include wages, benefits and RBC Visa in the amount of \$392,508.09 be confirmed paid.

SSM LIBRARY
Summary of All Units
For the Five Months Ending Saturday, May 31, 2025

Department	Actual	Budget	Percentage to Date
REVENUE			
Grants	(\$1,654,343.56)	(\$3,666,355.96)	45%
User Fees	(2,473.77)	(\$7,000.00)	35%
Sales	(30,881.90)	(\$73,400.00)	42%
Donations	(3,554.03)	(\$22,275.00)	16%
Other income	(28,137.88)	(\$66,500.00)	42%
Prior Year Surplus		(\$83,579.73)	0%
			0%
			0%
	<u>(1,719,391.14)</u>	<u>(\$3,919,110.69)</u>	<u>44%</u>
EXPENDITURES			
Salaries and benefits	1,110,468.35	\$2,880,423.69	39%
Books and periodicals	64,095.79	\$218,062.97	29%
Donation expenditures		\$5,792.23	0%
Utilities	33,860.96	\$95,000.00	36%
Office expenditures	56,300.25	\$197,227.95	29%
Operating expenditures	197,279.00	\$427,236.00	46%
Equipment purchases	50,994.89	\$83,867.57	61%
			0%
	<u>1,512,999.24</u>	<u>\$3,907,610.41</u>	<u>39%</u>
(Surplus)/Deficit	(206,391.90)	(\$11,500.28)	1,795%

SSM LIBRARY
Summary of All Units
For the Five Months Ending Saturday, May 31, 2025

Department	Actual	Budget	Percentage to Date
REVENUE			
Grants:			
LIBRARY ADMINISTRATION - Grants	(1,654,343.56)	(\$3,666,355.96)	45%
LIBRARY MAIN BRANCH - Grants			
LIBRARY KORAH BRANCH - Grants			
LIBRARY NORTH BRANCH - Grants			
LIBRARY CHALLENGE ADULT - Grants			
LIBRARY CONCESSION - Grants			
DEPRECIATION/FIXED ASSETS - Grants			
POSTING DEFAULT - Grants			0%
Total Grants	(1,654,343.56)	(\$3,666,355.96)	45%
User Fees:			
LIBRARY ADMINISTRATION - User Fees			
LIBRARY MAIN BRANCH - User Fees	(2,221.64)	(\$6,000.00)	37%
LIBRARY KORAH BRANCH - User Fees			
LIBRARY NORTH BRANCH - User Fees	(252.13)	(\$1,000.00)	25%
LIBRARY CHALLENGE ADULT - User Fees			
LIBRARY CONCESSION - User Fees			
DEPRECIATION/FIXED ASSETS - User Fees			
POSTING DEFAULT - User Fees			0%
Total User Fees	(2,473.77)	(\$7,000.00)	35%
Sales:			
LIBRARY ADMINISTRATION - Sales	(14,740.68)	(\$45,000.00)	33%
LIBRARY MAIN BRANCH - Sales	(9,272.69)	(\$16,750.00)	55%
LIBRARY KORAH BRANCH - Sales			
LIBRARY NORTH BRANCH - Sales	(5,945.79)	(\$10,150.00)	59%
LIBRARY CHALLENGE ADULT - Sales			
LIBRARY CONCESSION - Sales	(922.74)	(\$1,500.00)	62%
DEPRECIATION/FIXED ASSETS - Sales			
POSTING DEFAULT - Sales			0%
Total Sales	(30,881.90)	(\$73,400.00)	42%
Donations:			
LIBRARY ADMINISTRATION - Donations	(3,442.73)	(\$22,275.00)	15%
LIBRARY MAIN BRANCH - Donations			
LIBRARY KORAH BRANCH - Donations			
LIBRARY NORTH BRANCH - Donations	(111.30)		0%
LIBRARY CHALLENGE ADULT - Donations			
LIBRARY CONCESSION - Donations			
DEPRECIATION/FIXED ASSETS - Donations			
POSTING DEFAULT - Donations			0%
Total Donations	(3,554.03)	(\$22,275.00)	16%
Other income:			
LIBRARY ADMINISTRATION - Other income	(23,125.45)	(\$55,000.00)	42%
LIBRARY MAIN BRANCH - Other income	(1,386.20)	(\$4,500.00)	31%
LIBRARY KORAH BRANCH - Other income			
LIBRARY NORTH BRANCH - Other income	(3,626.23)	(\$7,000.00)	52%
LIBRARY CHALLENGE ADULT - Other income			
LIBRARY CONCESSION - Other income			
DEPRECIATION/FIXED ASSETS - Other income			
POSTING DEFAULT - Other income			0%

SSM LIBRARY
Summary of All Units
For the Five Months Ending Saturday, May 31, 2025

Department	Actual	Budget	Percentage to Date
Total Other income	(28,137.88)	(\$66,500.00)	42%
Prior Year Surplus:			
LIBRARY ADMINISTRATION - Prior Year Surplus		(\$83,579.73)	0%
LIBRARY MAIN BRANCH - Prior Year Surplus			
LIBRARY KORAH BRANCH - Prior Year Surplus			
LIBRARY NORTH BRANCH - Prior Year Surplus			
LIBRARY CHALLENGE ADULT - Prior Year Surplus			
LIBRARY CONCESSION - Prior Year Surplus			
DEPRECIATION/FIXED ASSETS - Prior Year Surplus			
POSTING DEFAULT - Prior Year Surplus			0%
Total Prior Year Surplus		(\$83,579.73)	0%
			0%
			0%
	(1,695,652.42)	(\$3,872,210.69)	44%
	(12,880.53)	(\$27,250.00)	47%
		\$0.00	0%
	(9,935.45)	(\$18,150.00)	55%
		\$0.00	0%
	(922.74)	(\$1,500.00)	62%
		\$0.00	0%
		\$0.00	0%
	(1,719,391.14)	(\$3,919,110.69)	44%

EXPENDITURES

Salaries and benefits:			
LIBRARY ADMINISTRATION - Salaries and benefits	292,210.58	\$862,830.88	34%
LIBRARY MAIN BRANCH - Salaries and benefits	688,121.09	\$1,679,265.40	41%
LIBRARY KORAH BRANCH - Salaries and benefits			
LIBRARY NORTH BRANCH - Salaries and benefits	130,136.68	\$338,327.41	38%
LIBRARY CHALLENGE ADULT - Salaries and benefits			
LIBRARY CONCESSION - Salaries and benefits			
DEPRECIATION/FIXED ASSETS - Salaries and benefits			
POSTING DEFAULT - Salaries and benefits			0%
Total Salaries and benefits	1,110,468.35	\$2,880,423.69	39%
Books and periodicals:			
LIBRARY ADMINISTRATION - Books and periodicals			
LIBRARY MAIN BRANCH - Books and periodicals	54,522.23	\$161,524.87	34%
LIBRARY KORAH BRANCH - Books and periodicals			
LIBRARY NORTH BRANCH - Books and periodicals	9,573.56	\$56,538.10	17%
LIBRARY CHALLENGE ADULT - Books and periodicals			
LIBRARY CONCESSION - Books and periodicals			
DEPRECIATION/FIXED ASSETS - Books and periodicals			
POSTING DEFAULT - Books and periodicals			0%
Total Books and periodicals	64,095.79	\$218,062.97	29%

Donation expenditures:

SSM LIBRARY
Summary of All Units
For the Five Months Ending Saturday, May 31, 2025

Department	Actual	Budget	Percentage to Date
LIBRARY ADMINISTRATION - Donation expenditures			
LIBRARY MAIN BRANCH - Donation expenditures		\$5,792.23	0%
LIBRARY KORAH BRANCH - Donation expenditures			
LIBRARY NORTH BRANCH - Donation expenditures			
LIBRARY CHALLENGE ADULT - Donation expenditures			
LIBRARY CONCESSION - Donation expenditures			
DEPRECIATION/FIXED ASSETS - Donation expenditures			
POSTING DEFAULT - Donation expenditures			0%
Total Donation expenditures		\$5,792.23	0%
Utilities:			
LIBRARY ADMINISTRATION - Utilities			
LIBRARY MAIN BRANCH - Utilities	33,860.96	\$95,000.00	36%
LIBRARY KORAH BRANCH - Utilities			
LIBRARY NORTH BRANCH - Utilities			
LIBRARY CHALLENGE ADULT - Utilities			
LIBRARY CONCESSION - Utilities			
DEPRECIATION/FIXED ASSETS - Utilities			
POSTING DEFAULT - Utilities			0%
Total Utilities	33,860.96	\$95,000.00	36%
Office expenditures:			
LIBRARY ADMINISTRATION - Office expenditures	40,403.54	\$105,962.92	38%
LIBRARY MAIN BRANCH - Office expenditures	13,917.54	\$79,765.03	17%
LIBRARY KORAH BRANCH - Office expenditures			
LIBRARY NORTH BRANCH - Office expenditures	1,979.17	\$11,500.00	17%
LIBRARY CHALLENGE ADULT - Office expenditures			
LIBRARY CONCESSION - Office expenditures			
DEPRECIATION/FIXED ASSETS - Office expenditures			
POSTING DEFAULT - Office expenditures			0%
Total Office expenditures	56,300.25	\$197,227.95	29%
Operating expenditures:			
LIBRARY ADMINISTRATION - Operating expenditures	7,443.96	\$31,500.00	24%
LIBRARY MAIN BRANCH - Operating expenditures	77,100.32	\$179,835.00	43%
LIBRARY KORAH BRANCH - Operating expenditures			
LIBRARY NORTH BRANCH - Operating expenditures	105,975.39	\$214,701.00	49%
LIBRARY CHALLENGE ADULT - Operating expenditures			
LIBRARY CONCESSION - Operating expenditures	6,759.33	\$1,200.00	563%
DEPRECIATION/FIXED ASSETS - Operating expenditures			
POSTING DEFAULT - Operating expenditures			0%
Total Operating expenditures	197,279.00	\$427,236.00	46%
Equipment purchases:			
LIBRARY ADMINISTRATION - Equipment purchases	50,459.63	\$71,250.00	71%
LIBRARY MAIN BRANCH - Equipment purchases	535.26	\$9,617.57	6%

SSM LIBRARY
Summary of All Units
For the Five Months Ending Saturday, May 31, 2025

Department	Actual	Budget	Percentage to Date
LIBRARY KORAH BRANCH - Equipment purchases			
LIBRARY NORTH BRANCH - Equipment purchases		\$3,000.00	0%
LIBRARY CHALLENGE ADULT - Equipment purchases			
LIBRARY CONCESSION - Equipment purchases			
DEPRECIATION/FIXED ASSETS - Equipment purchases			
POSTING DEFAULT - Equipment purchases			0%
Total Equipment purchases	50,994.89	\$83,867.57	61%
			0%
	390,517.71	\$1,071,543.80	36%
	868,057.40	\$2,210,800.10	39%
		\$0.00	0%
	247,664.80	\$624,066.51	40%
		\$0.00	0%
	6,759.33	\$1,200.00	563%
		\$0.00	0%
		\$0.00	0%
	1,512,999.24	\$3,907,610.41	39%
(Surplus)/Deficit:			
LIBRARY ADMINISTRATION - (Surplus)/Deficit	(1,305,134.71)	(\$2,800,666.89)	47%
LIBRARY MAIN BRANCH - (Surplus)/Deficit	855,176.87	\$2,183,550.10	39%
LIBRARY KORAH BRANCH - (Surplus)/Deficit		\$0.00	0%
LIBRARY NORTH BRANCH - (Surplus)/Deficit	237,729.35	\$605,916.51	39%
LIBRARY CHALLENGE ADULT - (Surplus)/Deficit		\$0.00	0%
LIBRARY CONCESSION - (Surplus)/Deficit	5,836.59	(\$300.00)	(1,946%)
DEPRECIATION/FIXED ASSETS - (Surplus)/Deficit		\$0.00	0%
POSTING DEFAULT - (Surplus)/Deficit		\$0.00	0%
Total (Surplus)/Deficit	(206,391.90)	(\$11,500.28)	1,795%

SSM LIBRARY
LIBRARY ADMINISTRATION
For the Five Months Ending Saturday, May 31, 2025

Department	Actual	Budget	Percentage to Date
REVENUE			
Grants	(\$1,654,343.56)	(\$3,666,355.96)	45%
User Fees			
Sales	(14,740.68)	(\$45,000.00)	33%
Donations	(3,442.73)	(\$22,275.00)	15%
Other income	(23,125.45)	(\$55,000.00)	42%
Prior Year Surplus		(\$83,579.73)	0%
	<u>(1,695,652.42)</u>	<u>(\$3,872,210.69)</u>	<u>44%</u>
EXPENDITURES			
Salaries and benefits	292,210.58	\$862,830.88	34%
Books and periodicals			
Donation expenditures			
Utilities			
Office expenditures	40,403.54	\$105,962.92	38%
Operating expenditures	7,443.96	\$31,500.00	24%
Equipment purchases	50,459.63	\$71,250.00	71%
	<u>390,517.71</u>	<u>\$1,071,543.80</u>	<u>36%</u>
(Surplus)/Deficit	(1,305,134.71)	(\$2,800,666.89)	47%

SSM LIBRARY
LIBRARY ADMINISTRATION
For the Five Months Ending Saturday, May 31, 2025

Department	Actual	Budget	Percentage to Date
REVENUE			
Grants:			
30-720-7201-5212 ONT SPEC GRANT OTHER	(6,600.00)	(\$8,726.00)	76%
30-720-7201-5294 GRANTS MUNICIPAL	(1,629,409.50)	(\$3,258,819.06)	50%
30-720-7201-5311 CAN SPEC GRANT	(18,334.06)	(\$5,116.00)	358%
30-720-7201-5210 ONT SPEC GRANT PAY EQUITY		(\$207,474.00)	0%
30-720-7201-5211 ONT SPEC GRANT SUMMER JOB SERV		(\$3,938.90)	0%
30-720-7201-5291 ONT SPEC GRANT LIBRARY		(\$160,595.00)	0%
30-720-7201-5293 MUN GRANT CONTRACT COMMUNIT		(\$21,687.00)	0%
Total Grants	(1,654,343.56)	(\$3,666,355.96)	45%
User Fees			
Sales:			
30-720-7201-5898 SALES FRIENDS OF THE LIBRARY	(14,740.68)	(\$45,000.00)	33%
Total Sales	(14,740.68)	(\$45,000.00)	33%
Donations:			
30-720-7201-5861 DONATIONS	(1,810.15)	(\$7,000.00)	26%
30-720-7201-5866 RESTRICTED DONATIONS	(1,632.58)	(\$15,000.00)	11%
30-720-7201-5869 DONATIONS IN KIND		(\$275.00)	0%
Total Donations	(3,442.73)	(\$22,275.00)	15%
Other income:			
30-720-7201-5847 INVESTMENT INCOME BANK	(22,056.56)	(\$55,000.00)	40%
30-720-7201-5860 SUNDRY REVENUE	(1,068.89)		0%
Total Other income	(23,125.45)	(\$55,000.00)	42%
Prior Year Surplus:			
30-720-7201-5901 SURPLUS PRIOR YEAR		(\$83,579.73)	0%
Total Prior Year Surplus		(\$83,579.73)	0%
	(1,695,652.42)	(\$3,872,210.69)	44%

EXPENDITURES

Salaries and benefits:			
30-720-7201-6001 SALARIES FULL TIME	218,967.94	\$648,380.80	34%
30-720-7201-6011 SALARIES PART TIME	2,202.95		0%
30-720-7201-6031 CANADA PENSION PLAN	12,457.83	\$29,246.46	43%
30-720-7201-6032 EMPLOYMENT INSURANCE	4,658.73	\$10,322.70	45%
30-720-7201-6033 EMPLOYER HEALTH TAX	4,351.69	\$12,643.43	34%
30-720-7201-6041 OMERS	21,254.22	\$58,554.72	36%
30-720-7201-6042 HEALTH CARE	7,525.65	\$36,530.37	21%
30-720-7201-6043 DENTAL	2,740.73	\$13,795.32	20%
30-720-7201-6044 GROUP INSURANCE	1,585.44	\$6,361.98	25%
30-720-7201-6045 LONG TERM DISABILITY	3,476.17	\$13,495.10	26%
30-720-7201-6046 WSIB		\$2,500.00	0%
30-720-7201-6052 RETIRED HEALTH CARE	12,989.23	\$31,000.00	42%

SSM LIBRARY
LIBRARY ADMINISTRATION
For the Five Months Ending Saturday, May 31, 2025

Department	Actual	Budget	Percentage to Date
Total Salaries and benefits	292,210.58	\$862,830.88	34%
Books and periodicals			
Donation expenditures			
Utilities			
Office expenditures:			
30-720-7201-6170 MEMBERSHIPS LICENSES & SUBSCRIPTIONS	6,819.85	\$6,750.00	101%
30-720-7201-6185 TRAINING	14,863.16	\$24,450.00	61%
30-720-7201-6470 POSTAL SERVICE	22.00		0%
30-720-7201-6474 CARTAGE	768.51	\$7,500.00	10%
30-720-7201-6500 AUDIT FEES	7,965.02	\$10,000.00	80%
30-720-7201-6511 OTHER PROFESSIONAL FEES	8,015.64	\$27,643.52	29%
30-720-7201-6542 PUBLIC RELATIONS	1,612.07	\$7,200.00	22%
30-720-7201-6720 BANK CHARGES	337.29	\$3,000.00	11%
30-720-7201-6182 TRAVEL		\$4,250.00	0%
30-720-7201-6200 MILEAGE		\$1,000.00	0%
30-720-7201-6480 TELECOMMUNICATIONS		\$200.00	0%
30-720-7201-6506 BOOKKEEPING SERVICE		\$13,884.40	0%
30-720-7201-6508 OTHER EMPLOYEE BENEFITS		\$85.00	0%
Total Office expenditures	40,403.54	\$105,962.92	38%
Operating expenditures:			
30-720-7201-6316 MISCELLANEOUS ADMINISTRATIVE	2,968.87	\$1,500.00	198%
30-720-7201-6462 INSURANCE	4,475.09	\$30,000.00	15%
Total Operating expenditures	7,443.96	\$31,500.00	24%
Equipment purchases:			
30-720-7201-8300 SOFTWARE	50,459.63	\$50,000.00	101%
30-720-7201-8202 COMPUTER EQUIPMENT		\$21,250.00	0%
Total Equipment purchases	50,459.63	\$71,250.00	71%
	390,517.71	\$1,071,543.80	36%
(Surplus)/Deficit	(1,305,134.71)	(\$2,800,666.89)	47%

SSM LIBRARY
LIBRARY MAIN BRANCH
For the Five Months Ending Saturday, May 31, 2025

Department	Actual	Budget	Percentage to Date
REVENUE			
Grants			
User Fees	(2,221.64)	(\$6,000.00)	37%
Sales	(9,272.69)	(\$16,750.00)	55%
Donations			
Other income	(1,386.20)	(\$4,500.00)	31%
Prior Year Surplus			
	<u>(12,880.53)</u>	<u>(\$27,250.00)</u>	<u>47%</u>
EXPENDITURES			
Salaries and benefits	688,121.09	\$1,679,265.40	41%
Books and periodicals	54,522.23	\$161,524.87	34%
Donation expenditures		\$5,792.23	0%
Utilities	33,860.96	\$95,000.00	36%
Office expenditures	13,917.54	\$79,765.03	17%
Operating expenditures	77,100.32	\$179,835.00	43%
Equipment purchases	535.26	\$9,617.57	6%
	<u>868,057.40</u>	<u>\$2,210,800.10</u>	<u>39%</u>
(Surplus)/Deficit	855,176.87	\$2,183,550.10	39%

SSM LIBRARY
LIBRARY MAIN BRANCH
For the Five Months Ending Saturday, May 31, 2025

Department	Actual	Budget	Percentage to Date
REVENUE			
Grants			
User Fees:			
30-720-7202-5843 DAMAGE LOST OVERDUE FEES	(2,221.64)	(\$6,000.00)	37%
Total User Fees	(2,221.64)	(\$6,000.00)	37%
Sales:			
30-720-7202-5891 SALES MERCHANDISE	(152.34)	(\$1,000.00)	15%
30-720-7202-5892 MEMBERSHIP FEES	(843.00)	(\$1,500.00)	56%
30-720-7202-5893 SALES COPIES PRINTS SCANS	(3,661.49)	(\$9,000.00)	41%
30-720-7202-5894 SALES SERVICES	(267.66)		0%
30-720-7202-5895 PROGRAM REGISTRATION FEES	(2,962.00)	(\$750.00)	395%
30-720-7202-5751 RENT PROGRAM ROOM A	(1,129.55)	(\$3,000.00)	38%
30-720-7202-5752 RENT PROGRAM ROOM B	(256.65)	(\$1,500.00)	17%
Total Sales	(9,272.69)	(\$16,750.00)	55%
Donations			
Other income:			
30-720-7202-5751 RENT PROGRAM ROOM A	(1,129.55)	(\$3,000.00)	38%
30-720-7202-5752 RENT PROGRAM ROOM B	(256.65)	(\$1,500.00)	17%
Total Other income	(1,386.20)	(\$4,500.00)	31%
Prior Year Surplus			
	(12,880.53)	(\$27,250.00)	47%

EXPENDITURES

Salaries and benefits:			
30-720-7202-6001 SALARIES FULL TIME	416,828.74	\$946,472.94	44%
30-720-7202-6011 SALARIES PART TIME	144,043.50	\$386,645.54	37%
30-720-7202-6031 CANADA PENSION PLAN	30,055.25	\$70,402.24	43%
30-720-7202-6032 EMPLOYMENT INSURANCE	12,047.35	\$28,126.33	43%
30-720-7202-6033 EMPLOYER HEALTH TAX	10,652.50	\$25,666.50	42%
30-720-7202-6041 OMERS	42,850.89	\$113,038.73	38%
30-720-7202-6042 HEALTH CARE	17,397.56	\$62,975.56	28%
30-720-7202-6043 DENTAL	9,989.02	\$33,964.16	29%
30-720-7202-6044 GROUP INSURANCE	1,360.92	\$3,918.40	35%
30-720-7202-6045 LONG TERM DISABILITY	2,895.36	\$8,055.00	36%
Total Salaries and benefits	688,121.09	\$1,679,265.40	41%
Books and periodicals:			
30-720-7202-6133 BOOKS PROFESSIONAL	170.00	\$383.00	44%
30-720-7202-6135 BOOKS REFERENCE ADULT	423.00	\$3,974.07	11%
30-720-7202-6136 BOOKS ADULT	5,064.90	\$37,491.78	14%
30-720-7202-6137 BOOKS JUVENILE	3,619.48	\$16,957.33	21%
30-720-7202-6138 BOOKS FRENCH	666.93	\$1,626.32	41%
30-720-7202-6141 PERIODICALS	4,234.40	\$11,428.01	37%
30-720-7202-6151 DIGITAL VIDEO DISCS ADULT	1,816.59	\$5,479.23	33%
30-720-7202-6152 DIGITAL VIDEO DISCS JUVENILE	180.00	\$757.67	24%
30-720-7202-6153 EBOOKS EAUDIO BOOKS ADULT	4,995.80	\$9,242.00	54%

SSM LIBRARY
LIBRARY MAIN BRANCH
For the Five Months Ending Saturday, May 31, 2025

Department	Actual	Budget	Percentage to Date
30-720-7202-6154 EBOOKS EAUDIO BOOKS JUVENILE	291.83	\$1,000.00	29%
30-720-7202-6155 GAMES ADULT & JUVENILE	353.56	\$831.11	43%
30-720-7202-6158 ELECTRONIC DATABASES	28,443.30	\$49,231.16	58%
30-720-7202-6159 AUDIO BOOKS ADULT	173.42	\$793.05	22%
30-720-7202-6160 AUDIO BOOKS JUVENILE	590.26	\$1,765.42	33%
30-720-7202-6165 MATERIALS PROCESSING	3,498.76	\$20,000.00	17%
30-720-7202-6134 MISCELLANEOUS COLLECTIONS		\$564.72	0%
Total Books and periodicals	54,522.23	\$161,524.87	34%
Donation expenditures:			
30-720-7202-6166 RESTRICTED COLLECTION EXPENSE		\$5,792.23	0%
Total Donation expenditures		\$5,792.23	0%
Utilities:			
30-720-7202-6252 WATER & ELECTRIC	25,677.42	\$73,000.00	35%
30-720-7202-6254 NATURAL GAS	8,183.54	\$22,000.00	37%
Total Utilities	33,860.96	\$95,000.00	36%
Office expenditures:			
30-720-7202-6111 OFFICE EXPENSES	6,731.77	\$25,000.00	27%
30-720-7202-6200 MILEAGE	408.52		0%
30-720-7202-6470 POSTAL SERVICE	1,248.51	\$7,500.00	17%
30-720-7202-6480 TELECOMMUNICATIONS	4,778.96	\$18,000.00	27%
30-720-7202-6560 PROGRAM SUPPLIES & SERVICES	749.78	\$29,265.03	3%
Total Office expenditures	13,917.54	\$79,765.03	17%
Operating expenditures:			
30-720-7202-6316 MAIN CASH OVER/UNDER	62.68	\$50.00	125%
30-720-7202-6395 JANITORIAL SUPPLY	1,249.25	\$7,500.00	17%
30-720-7202-6400 MAINTENANCE OFFICE EQUIPMENT		\$300.00	0%
30-720-7202-6410 MAINTENANCE & ALTERATIONS	39,909.96	\$70,015.00	57%
30-720-7202-6496 JANITORIAL SERVICE	15,886.76	\$51,270.00	31%
30-720-7202-6620 SECURITY	16,317.71	\$46,000.00	35%
30-720-7202-6704 MACHINE RENTAL	3,673.96	\$4,700.00	78%
Total Operating expenditures	77,100.32	\$179,835.00	43%
Equipment purchases:			
30-720-7202-8201 FURNITURE & FIXTURES	535.26	\$5,617.57	10%
30-720-7202-8271 LIBRARY EQUIPMENT		\$4,000.00	0%
Total Equipment purchases	535.26	\$9,617.57	6%
	868,057.40	\$2,210,800.10	39%
(Surplus)/Deficit	855,176.87	\$2,183,550.10	39%

SSM LIBRARY
LIBRARY MAIN BRANCH
For the Five Months Ending Saturday, May 31, 2025

Department	Actual	Budget	Percentage to Date
------------	--------	--------	-----------------------

SSM LIBRARY
LIBRARY NORTH BRANCH
For the Five Months Ending Saturday, May 31, 2025

Department	Actual	Budget	Percentage to Date
REVENUE			
Grants			
User Fees	(252.13)	(\$1,000.00)	25%
Sales	(5,945.79)	(\$10,150.00)	59%
Donations	(111.30)		0%
Other income	(3,626.23)	(\$7,000.00)	52%
Prior Year Surplus			
	<u>(9,935.45)</u>	<u>(\$18,150.00)</u>	<u>55%</u>
EXPENDITURES			
Salaries and benefits	130,136.68	\$338,327.41	38%
Books and periodicals	9,573.56	\$56,538.10	17%
Donation expenditures			
Utilities			
Office expenditures	1,979.17	\$11,500.00	17%
Operating expenditures	105,975.39	\$214,701.00	49%
Equipment purchases		\$3,000.00	0%
	<u>247,664.80</u>	<u>\$624,066.51</u>	<u>40%</u>
(Surplus)/Deficit	237,729.35	\$605,916.51	39%

SSM LIBRARY
LIBRARY NORTH BRANCH
For the Five Months Ending Saturday, May 31, 2025

Department	Actual	Budget	Percentage to Date
REVENUE			
Grants			
User Fees:			
30-720-7204-5843 DAMAGE LOST OVERDUE SERVICES FEES	(252.13)	(\$1,000.00)	25%
Total User Fees	(252.13)	(\$1,000.00)	25%
Sales:			
30-720-7204-5891 SALES MERCHANDISE	(30.99)	(\$100.00)	31%
30-720-7204-5892 MEMBERSHIP FEES	(306.22)	(\$400.00)	77%
30-720-7204-5893 SALES COPIES PRINTS SCANS	(1,546.35)	(\$2,500.00)	62%
30-720-7204-5895 PROGRAM REGISTRATION FEES	(436.00)	(\$150.00)	291%
30-720-7204-5751 RENT PROGRAM ROOM A	(2,431.51)	(\$4,000.00)	61%
30-720-7204-5752 RENT PROGRAM ROOM B	(1,194.72)	(\$3,000.00)	40%
Total Sales	(5,945.79)	(\$10,150.00)	59%
Donations:			
30-720-7204-5866 RESTRICTED DONATIONS	(111.30)		0%
Total Donations	(111.30)		0%
Other income:			
30-720-7204-5751 RENT PROGRAM ROOM A	(2,431.51)	(\$4,000.00)	61%
30-720-7204-5752 RENT PROGRAM ROOM B	(1,194.72)	(\$3,000.00)	40%
Total Other income	(3,626.23)	(\$7,000.00)	52%
Prior Year Surplus			
	(9,935.45)	(\$18,150.00)	55%

EXPENDITURES

Salaries and benefits:			
30-720-7204-6001 SALARIES FULL TIME	72,880.93	\$185,880.18	39%
30-720-7204-6011 SALARIES PART TIME	32,898.51	\$82,248.19	40%
30-720-7204-6031 CANADA PENSION PLAN	5,667.09	\$13,843.86	41%
30-720-7204-6032 EMPLOYMENT INSURANCE	2,269.17	\$5,660.10	40%
30-720-7204-6033 EMPLOYER HEALTH TAX	2,064.63	\$5,151.31	40%
30-720-7204-6041 OMERS	8,335.37	\$23,775.29	35%
30-720-7204-6042 HEALTH CARE	3,262.55	\$12,595.11	26%
30-720-7204-6043 DENTAL	1,965.45	\$6,792.83	29%
30-720-7204-6044 GROUP INSURANCE	247.94	\$769.54	32%
30-720-7204-6045 LONG TERM DISABILITY	545.04	\$1,611.00	34%
Total Salaries and benefits	130,136.68	\$338,327.41	38%
Books and periodicals:			
30-720-7204-6136 BOOKS ADULT	3,483.63	\$17,951.70	19%
30-720-7204-6137 BOOKS JUVENILE	2,939.60	\$11,203.36	26%
30-720-7204-6138 BOOKS FRENCH	796.25	\$1,848.45	43%
30-720-7204-6151 DIGITAL VIDEO DISCS ADULT	726.13	\$1,733.11	42%
30-720-7204-6152 DIGITAL VIDEO DISCS JUVENILE	145.40	\$806.18	18%
30-720-7204-6155 GAMES ADULT & JUVENILE	297.07	\$1,006.94	30%
30-720-7204-6159 AUDIO BOOKS ADULT	268.16	\$1,184.65	23%

SSM LIBRARY
LIBRARY NORTH BRANCH
For the Five Months Ending Saturday, May 31, 2025

Department	Actual	Budget	Percentage to Date
30-720-7204-6160 AUDIO BOOKS JUVENILE	917.32	\$864.83	106%
30-720-7204-6132 ARCHIVES		\$15,361.00	0%
30-720-7204-6134 MISCELLANEOUS COLLECTIONS		\$1,381.25	0%
30-720-7204-6141 PERIODICALS		\$3,196.63	0%
Total Books and periodicals	9,573.56	\$56,538.10	17%
Donation expenditures			
Utilities			
Office expenditures:			
30-720-7204-6111 OFFICE EXPENSES	183.92	\$1,500.00	12%
30-720-7204-6480 TELECOMMUNICATIONS	1,795.25	\$10,000.00	18%
Total Office expenditures	1,979.17	\$11,500.00	17%
Operating expenditures:			
30-720-7204-6316 NORTH CASH OVER/UNDER	89.65	\$20.00	448%
30-720-7204-6620 SECURITY	201.53	\$300.00	67%
30-720-7204-6700 RENT	105,684.21	\$212,031.00	50%
30-720-7204-6410 MAINTENANCE & ALTERATIONS		\$750.00	0%
30-720-7204-6704 MACHINE RENTAL		\$1,600.00	0%
Total Operating expenditures	105,975.39	\$214,701.00	49%
Equipment purchases:			
30-720-7204-8201 OFFICE EQUIPMENT		\$1,000.00	0%
30-720-7204-8271 LIBRARY EQUIPMENT		\$2,000.00	0%
Total Equipment purchases		\$3,000.00	0%
	<u>247,664.80</u>	<u>\$624,066.51</u>	<u>40%</u>
(Surplus)/Deficit	237,729.35	\$605,916.51	39%

2026 Library Budget

Dated: May 21, 2025

	Admin		Main		North		Total	Total 2025	Diff	Pct Chg
Grants:										
ONT SPEC GRANT PAY EQUITY	30-720-7201-5210	(207,474)					(207,474)	(207,474)	-	0.00%
ONT SPEC GRANT SUMMER EXPERIENCE	30-720-7201-5211	(3,939)					(3,939)	(3,939)	-	0.00%
ONT SPEC GRANT OTHER	30-720-7201-5212	(8,250)					(8,250)	(8,726)	476	-5.45%
ONT SPEC GRANT LIBRARY	30-720-7201-5291	(160,595)					(160,595)	(160,595)	-	0.00%
MUN GRANT CONTRACT COMMUNITIES	30-720-7201-5293	(21,687)					(21,687)	(21,687)	-	0.00%
GRANTS MUNICIPAL	30-720-7201-5294	(3,232,195)					(3,232,195)	(3,213,819)	(18,376)	0.57%
GRANTS OTHER	30-720-7201-5296	-					-	-	-	0.00%
CANADA SPEC GRANT	30-720-7201-5311	-					-	(5,116)	5,116	-100.00%
Total Grants (5000 TO 5311, 5870))		(3,634,140)	-	-	-	-	(3,634,140)	(3,621,356)	(12,784)	0.35%
Fees:										
DAMAGE LOST OVERDUES SERVICES FEES			30-720-7202-5843	(6,000)	30-720-7204-5843	(1,500)	(7,500)	(7,000)	(500)	7.14%
Total Fees (5840 TO 5845)		-	-	(6,000)	-	(1,500)	(7,500)	(7,000)	(500)	7.14%
Sales:										
SALES MERCHANDISE			30-720-7202-5891	(1,000)	30-720-7204-5891	(100)	(1,100)	(1,100)	-	0.00%
MEMBERSHIP FEES			30-720-7202-5892	(1,500)	30-720-7204-5892	(400)	(1,900)	(1,900)	-	0.00%
SALES COPIES PRINTS SCANS			30-720-7202-5893	(9,000)	30-720-7204-5893	(2,500)	(11,500)	(11,500)	-	0.00%
PROGRAM REGISTRATION FEES			30-720-7202-5895	(1,500)	30-720-7204-5895	(150)	(1,650)	(900)	(750)	83.33%
SALES FRIENDS OF THE LIBRARY	30-720-7201-5898	(45,000)			30-720-7204-5898	(500)	(45,500)	(45,000)	(500)	1.11%
CONCESSIONS FOOD	30-720-7206-5801	(1,500)				(1,500)	(1,500)	(1,500)	-	0.00%
RENT PROGRAM ROOM A			30-720-7202-5751	(7,500)	30-720-7204-5751	(4,500)	(12,000)	(7,000)	(5,000)	71.43%
RENT PROGRAM ROOM B			30-720-7202-5752	(3,500)	30-720-7204-5752	(3,500)	(7,000)	(4,500)	(2,500)	55.56%
Total Sales (5891 TO 5898)		(46,500)	-	(24,000)	-	(11,650)	(82,150)	(73,400)	(8,750)	11.92%
Donations:										
DONATIONS	30-720-7201-5861	(10,000)					(10,000)	(7,000)	(3,000)	42.86%
RESTRICTED DONATIONS	30-720-7201-5866	(20,000)			30-720-7204-5866		(20,000)	(15,000)	(5,000)	33.33%
DONATIONS IN KIND	30-720-7201-5869	(750)				-	(750)	(275)	(475)	0.00%
SURPLUS RESTRICTED DONATIONS P/Y	30-720-7201-5902				30-720-7204-5902		-	-	-	#DIV/0!
Total Donations (5861 TO 5869 ...		(30,750)	-	-	-	-	(30,750)	(22,275)	(8,475)	38.05%
Other income:										
INVESTMENT INCOME BANK	30-720-7201-5847	(75,000)					(75,000)	(55,000)	(20,000)	36.36%
SUNDRY REVENUE	30-720-7201-5860	-	30-720-7202-5860	-			-	-	-	0.00%
SURPLUS PRIOR YEAR	30-720-7201-5901	(36,500)					(36,500)	(83,580)	47,080	-56.33%
Total Other income (5846 TO 5860 ...		(111,500)	-	-	-	-	(111,500)	(138,580)	27,080	-19.54%
TOTAL REVENUE:		\$(3,822,890)	\$ -	\$ (30,000)	\$ -	\$ (13,150)	\$(3,866,040)	\$ (3,862,611)	\$ (3,430)	0.09%

Salaries and benefits:

SALARIES FULL TIME	30-720-7201-6001	647,920	30-720-7202-6001	950,786	30-720-7204-6001	191,737	1,790,443	1,780,734	9,709	0.55%
SALARIES PART TIME	30-720-7201-6011	-	30-720-7202-6011	391,485	30-720-7204-6011	83,825	475,310	468,894	6,416	1.37%
CANADA PENSION PLAN	30-720-7201-6031	29,236	30-720-7202-6031	70,933	30-720-7204-6031	14,281	114,450	113,493	958	0.84%
EMPLOYMENT INSURANCE	30-720-7201-6032	10,185	30-720-7202-6032	28,220	30-720-7204-6032	5,779	44,184	44,109	75	0.17%
EMPLOYER HEALTH TAX	30-720-7201-6033	12,634	30-720-7202-6033	25,840	30-720-7204-6033	5,295	43,770	43,461	308	0.71%

2026 Library Budget

Dated: May 21, 2025

	Admin		Main		North		Total	Total 2025	Diff	Pct Chg
OMERS	30-720-7201-6041	59,722	30-720-7202-6041	113,693	30-720-7204-6041	24,437	197,852	195,369	2,483	1.27%
HEALTH CARE	30-720-7201-6042	36,530	30-720-7202-6042	62,976	30-720-7204-6042	12,595	112,101	112,101	-	0.00%
DENTAL	30-720-7201-6043	13,795	30-720-7202-6043	33,964	30-720-7204-6043	6,793	54,552	54,552	-	0.00%
GROUP INSURANCE	30-720-7201-6044	6,414	30-720-7202-6044	3,936	30-720-7204-6044	794	11,144	11,050	95	0.86%
LONG TERM DISABILITY	30-720-7201-6045	13,495	30-720-7202-6045	8,055	30-720-7204-6045	1,611	23,161	23,161	-	0.00%
WSIB	30-720-7201-6046	2,500					2,500	2,500	-	0.00%
RETIRED HEALTH CARE	30-720-7201-6052	31,000					31,000	31,000	-	0.00%
POST RETIREMENT EXPENSES	30-720-7201-6099	-	30-720-7202-6099	-	30-720-7204-6099	-	-	-	-	
OTHER EMPLOYEE BENEFITS	30-720-7201-6508	85					85	85	-	
Total Salaries and benefits (6001 TO 6098)		863,517	-	1,689,889	-	347,147	2,900,553	2,880,509	20,045	0.70%

Books and periodicals:

RESTRICTED DONATION EXPENSE	30-720-7201-6166	1,000	30-720-7202-6166	1,000			2,000	5,792	(3,792)	-65.47%
BOOKS PROFESSIONAL			30-720-7202-6133	250		-	250	383	(133)	0.00%
MISCELLANEOUS COLLECTIONS			30-720-7202-6134	1,000	30-720-7204-6134	500	1,500	1,946	(446)	-22.92%
BOOKS REFERENCE ADULT			30-720-7202-6135	3,500	30-720-7204-6135	-	3,500	3,974	(474)	-11.93%
BOOKS ADULT			30-720-7202-6136	39,000	30-720-7204-6136	15,500	54,500	55,443	(943)	-1.70%
BOOKS JUVENILE			30-720-7202-6137	18,000	30-720-7204-6137	9,700	27,700	28,161	(461)	-1.64%
BOOKS FRENCH			30-720-7202-6138	1,500	30-720-7204-6138	1,700	3,200	3,475	(275)	-7.91%
PERIODICALS			30-720-7202-6141	12,000	30-720-7204-6141	2,000	14,000	14,625	(625)	-4.27%
DIGITAL VIDEO DISCS ADULT			30-720-7202-6151	5,200	30-720-7204-6151	1,400	6,600	7,212	(612)	-8.49%
DIGITAL VIDEO DISCS JUVENILE			30-720-7202-6152	750	30-720-7204-6152	750	1,500	1,564	(64)	-4.08%
EBOOKS EAUDIO BOOKS ADULT			30-720-7202-6153	10,000	30-720-7204-6153	-	10,000	9,242	758	8.20%
EBOOKS EAUDIO BOOKS JUVENILE			30-720-7202-6154	1,000	30-720-7204-6154	-	1,000	1,000	-	0.00%
GAMES ADULT & JUVENILE			30-720-7202-6155	1,000	30-720-7204-6155	1,000	2,000	1,838	162	8.81%
CD MUSIC ADULT			30-720-7202-6156	-	30-720-7204-6156	-	-	-	-	0.00%
CD MUSIC JUVENILE			30-720-7202-6157	-	30-720-7204-6157	-	-	-	-	0.00%
ELECTRONIC DATABASES			30-720-7202-6158	50,000	30-720-7204-6158	-	50,000	49,231	769	1.56%
AUDIO BOOKS ADULT			30-720-7202-6159	600	30-720-7204-6159	600	1,200	1,978	(778)	-39.32%
AUDIO BOOKS JUVENILE			30-720-7202-6160	2,000	30-720-7204-6160	750	2,750	2,630	120	4.55%
IN KIND DONATIONS			30-720-7202-6161	-	30-720-7204-6161	-	-	-	-	#DIV/0!
MATERIALS PROCESSING			30-720-7202-6165	20,000		-	20,000	20,000	-	0.00%
Total Books and periodicals (6130 TO 6169)		1,000	-	166,800	-	33,900	201,700	208,494	(6,794)	-3.26%

Utilities:

WATER & ELECTRIC			30-720-7202-6252	75,000	30-720-7204-6252	-	75,000	73,000	2,000	2.74%
NATURAL GAS			30-720-7202-6254	20,000	30-720-7204-6254	-	20,000	22,000	(2,000)	-9.09%
Total Utilities (6250 TO 6259)		-	-	95,000	-	-	95,000	95,000	-	0.00%

Office expenditures:

OFFICE EXPENSES			30-720-7202-6111	30,000	30-720-7204-6111	2,500	32,500	26,500	6,000	22.64%
MEMBERSHIPS LICENSES & SUBSCRIPTIONS	30-720-7201-6170	7,500					7,500	6,750	750	11.11%
TRAVEL	30-720-7201-6182	4,250					4,250	4,250	-	0.00%
TRAINING	30-720-7201-6185	16,100					16,100	24,450	(8,350)	-34.15%
MILEAGE	30-720-7201-6200	1,000	30-720-7202-6200	-	30-720-7204-6200	-	1,000	1,000	-	0.00%
POSTAL SERVICE	30-720-7201-6470	-	30-720-7202-6470	8,000			8,000	7,500	500	6.67%
CARTAGE	30-720-7201-6474	7,500					7,500	7,500	-	0.00%
TELECOMMUNICATIONS	30-720-7201-6480	-	30-720-7202-6480	18,000	30-720-7204-6480	10,000	28,000	28,200	(200)	-0.71%
AUDIT FEES	30-720-7201-6500	10,000					10,000	10,000	-	0.00%
BOOKKEEPING SERVICE	30-720-7201-6506	14,301					14,301	13,884	416	3.00%
PUBLIC RELATIONS	30-720-7201-6542	8,600					8,600	7,200	1,400	19.44%
OTHER PROFESSIONAL FEES	30-720-7201-6511	2,000					2,000	27,644	(25,644)	-92.77%

2026 Library Budget

Dated: May 21, 2025

	Admin		Main		North		Total	Total 2025	Diff	Pct Chg
BANK CHARGES	30-720-7201-6720	3,000					3,000	3,000	-	0.00%
US \$ EXCHANGE			30-720-7202-6726	-			-	-	-	
PROGRAM SUPPLIES & SERVICES			30-720-7202-6560	15,000			15,000	29,265	(14,265)	-48.74%
Total Office expenditures (6111 TO 6120 ...)		74,251	-	71,000	-	12,500	157,751	197,143	(39,392)	-19.98%
Operating expenditures:										
MISCELLANEOUS	30-720-7201-6316	1,500	30-720-7202-6316	-	30-720-7204-6316		1,500	1,570	(70)	-4.46%
MAINTENANCE OFFICE EQUIPMENT			30-720-7202-6400	1,000	30-720-7204-6400		1,000	300	700	233.33%
MAINTENANCE & ALTERATIONS			30-720-7202-6410	85,500	30-720-7204-6410	750	86,250	70,765	15,485	21.88%
JANITORIAL SERVICE			30-720-7202-6496	55,000	30-720-7204-6496		55,000	51,270	3,730	7.28%
SECURITY			30-720-7202-6620	1,000	30-720-7204-6620	300	1,300	1,300	-	0.00%
RENT				-	30-720-7204-6700	212,031	212,031	212,031	-	0.00%
MACHINE RENTAL			30-720-7202-6704	6,000	30-720-7204-6704	1,750	7,750	6,300	1,450	23.02%
JANITORIAL SUPPLY			30-720-7202-6395	7,500	30-720-7204-6395	-	7,500	7,500	-	0.00%
INSURANCE	30-720-7201-6462	30,000	30-720-7202-6462	-			30,000	30,000	-	0.00%
RESALE GOODS	30-720-7206-6595	1,200					1,200	1,200	-	0.00%
Total Operating expenditures (6300 TO 6469 ...)		32,700	-	156,000	-	214,831	403,531	382,236	21,295	5.57%
Equipment purchases:										
ARCHIVES					30-720-7204-6132	15,000	15,000	15,361	(361)	-2.35%
OFFICE EQUIPMENT	30-720-7201-8201	2,500	30-720-7202-8201	6,000	30-720-7204-8201	1,000	9,500	6,618	2,882	43.56%
COMPUTER EQUIPMENT	30-720-7201-8202	20,000					20,000	21,250	(1,250)	-5.88%
LIBRARY EQUIPMENT		-	30-720-7202-8271	2,500	30-720-7204-8271	1,000	3,500	6,000	(2,500)	
SOFTWARE	30-720-7201-8300	50,000					50,000	50,000	-	0.00%
Total Equipment purchases (8000 TO 8899)		72,500	-	8,500	-	17,000	98,000	99,229	(1,229)	-1.24%
TOTAL EXPENSES:										
		\$ 1,043,968	\$ -	\$ 2,187,189	\$ -	\$ 625,378	\$ 3,856,535	\$ 3,862,610	\$ (6,076)	\$ (0)
DEFICIT / (SURPLUS)										
		\$(2,778,922)	\$ -	\$ 2,157,189	\$ -	\$ 612,228	\$ (9,506)	\$ (0)	\$ (9,505)	\$ 33,281



Sault Ste. Marie Public Library

"One stop....endless possibilities"

AGENDA ITEM: 12

TO: LIBRARY BOARD
FROM: MATTHEW MACDONALD, CEO, KAITLYN WATSON, MANAGER OF PUBLIC SERVICES
SUBJECT: INFORMATION ITEMS
DATE: JUNE 23, 2025

12.1 SUMMER READING CLUBS

12.1.1 Children's Summer Reading Club

Each year our library participates in the Canada-wide TD Summer Reading Club program. This year's theme is "Story Safari with Pele Banana." Local children can register for the club at the Children's Services Desk or the North Branch.



Participants are invited to complete a series of fun reading challenges to earn ballots for a variety of exciting summer prizes—including books, book bags, and other cool gadgets! As they complete challenges, children will earn badges that will be proudly displayed on the North Window "Wall of Fame" all summer long. To enrich the experience, drop-in Storytimes and craft activities will also be offered, all inspired by the adventurous Story Safari theme.



12.1.2 Teen & Tween Summer Challenge

Annually the Library offers a reading challenge for youth. This year's theme is Trash Pandas, inspired by a popular board game for tweens and teens. Challenges will be based on the game cards. Each of the challenges will have a set value. Participants will collect points based on the value of the challenges they complete. The program will launch early July.

12.1.3 Adult Summer Reading Challenge

Not to be left out, the Library also has a reading challenge for adults. Patrons can earn a ballot for each challenge completed for a chance to WIN some super prizes! The contest runs from June 30th - August 31st, 2025.

Prizes will be drawn at the end of summer. The contest is for ages 19 and up. Ballot cards can be picked up and dropped off at either the Centennial or North Branch library or downloaded from the Library's website www.ssmpl.ca



12.2 CAPITAL PROJECTS

12.2.1 Front Bench Planters

The City Carpentry Department repaired the outdoor square bench in the courtyard outside the JLM Centennial Library and installed four new flower boxes.

12.2.2 Program Room Counter and Sink

Of the three companies that quoted the project, Winmar has been awarded a contract in the amount of \$6,464.74 to replace the sink, countertop, and cupboard doors in the program room at the JLM Centennial Library. The countertop has significant water damage, requiring its replacement. Funding for the project will come from the F. M. Elliot foundation donation, which are restricted to expenses related to library programming.

12.2.3 Front Entrance and South Stairs

MGP visited the Library recently and is working with staff to come up with solutions to problems with the south lower lobby stairs and heaving floor at the front entrances of the JLM centennial Library.

12.2.4 Pneumatic Controls Engineering Study

NorMech has nearly completed the engineering study which will be used to help replace the Library's beyond life expectancy pneumatic controls system with a modern BMS. They are awaiting some prices to complete the "cost estimate" portion of the report.

Respectfully submitted,
Matthew MacDonald, Chief Executive Officer
Kaitlyn Watson, Manager of Public Services

For a list of upcoming programs and events please see our Library Newsletter
<https://ssmpl.ca/programs-events/library-newsletter/>



Sault Ste. Marie Public Library

"One stop....endless possibilities"

AGENDA ITEM: 15

TO: LIBRARY BOARD
FROM: MATTHEW MACDONALD, CEO
SUBJECT: STRATEGIC PLAN PROGRESS UPDATE
DATE: JUNE 23, 2025

PURPOSE

To provide the Board with a progress report on the implementation of its 2024-2029 Strategic Plan.

STRATEGIC PRIORITY

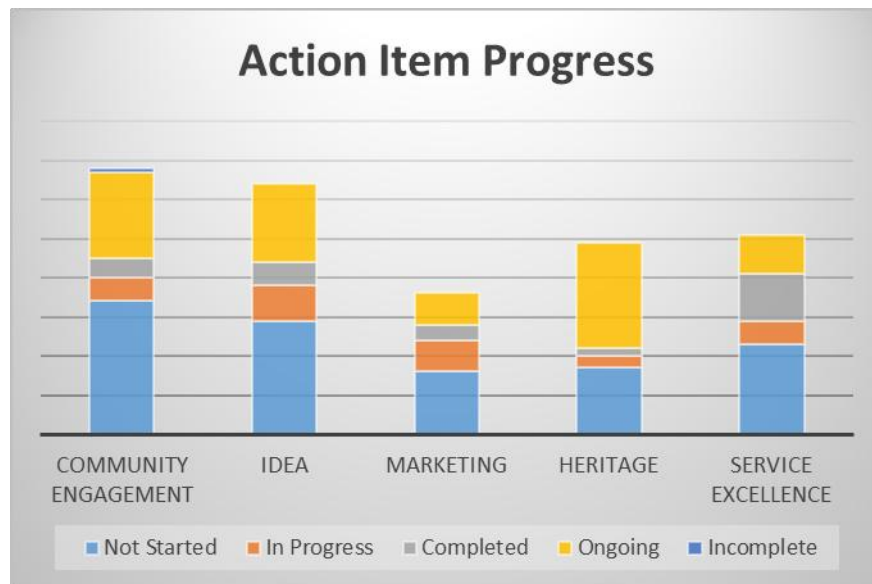
All

ACTION ITEMS SUMMARY

The progress made since March 2025 on the Library's Strategic Plan's action items is as follows:

Completed -	29	(↑ 3)
Ongoing -	87	(↑ 7)
In progress -	32	(↓ 5)
Incomplete -	1	(-)
Not Started -	119	(↓ 5)

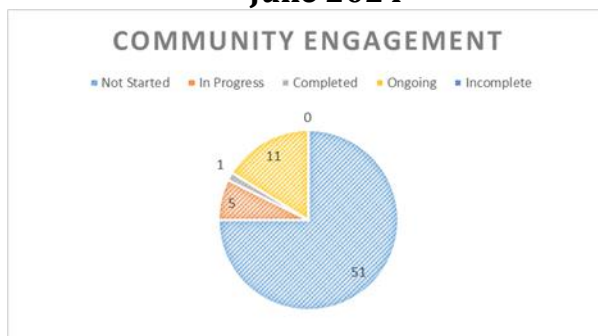
The Strategic Plan is 10.8% complete. Progress has been made on 55.2% of the Strategic Plan action items (inclusive of completed actions).



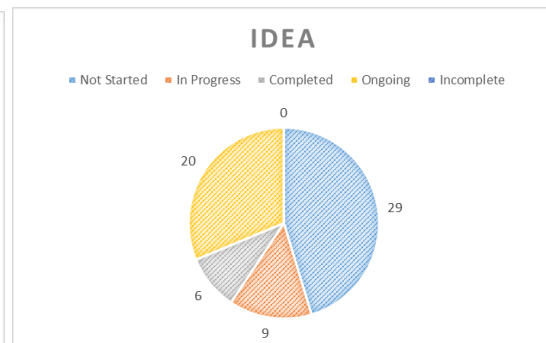
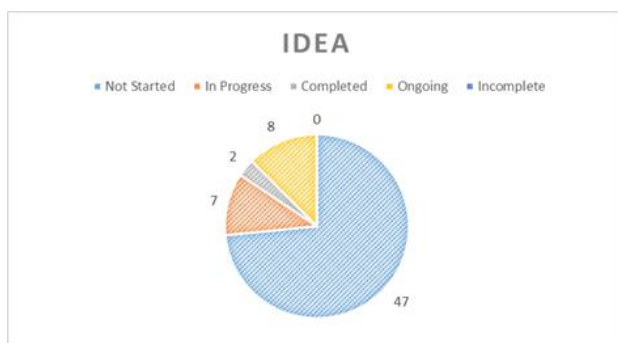
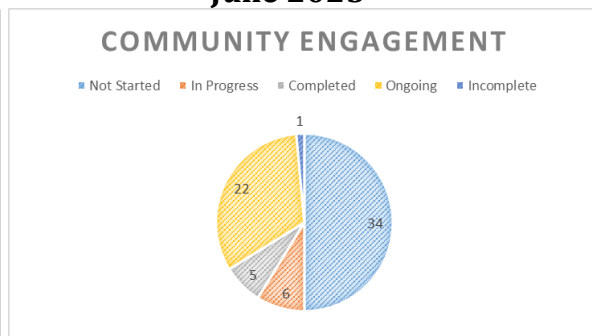
The following Charts are organized by the Strategic Plan's strategic priorities and demonstrate the progress made on action items for each priority.

Progress Reports

June 2024

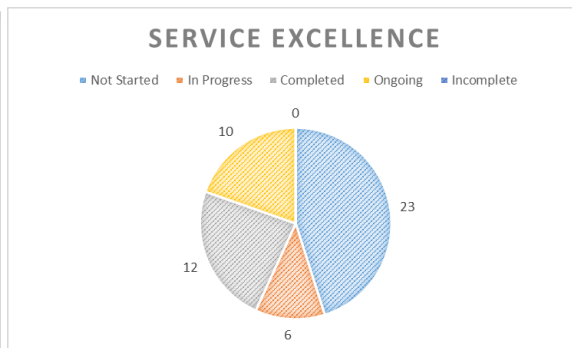
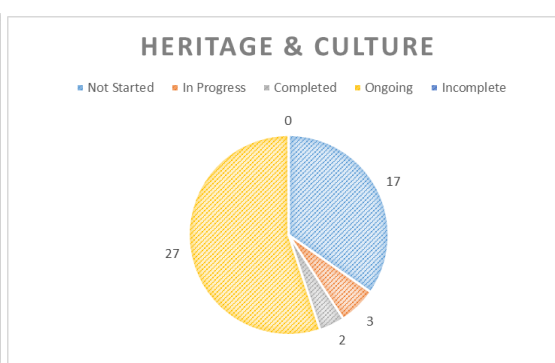
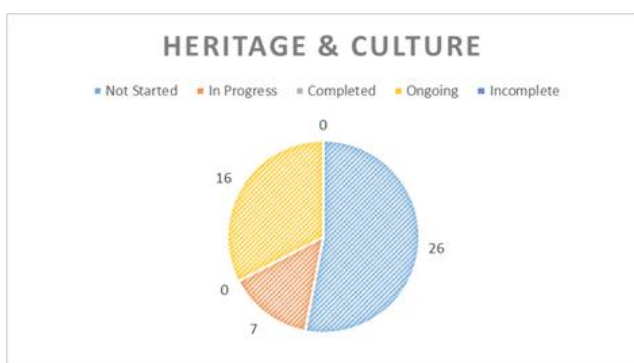
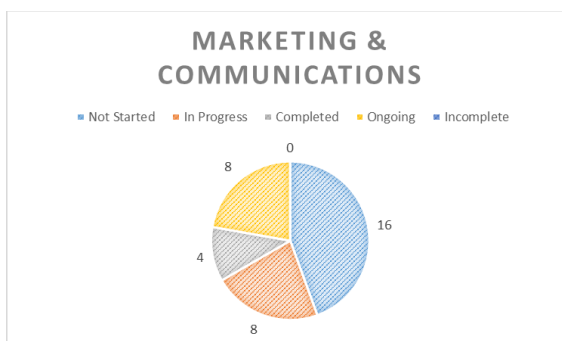


June 2025



June 2024

June 2025



Respectfully submitted,
Matthew MacDonald, Chief Executive Officer